



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PHELPS SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 227
PHELPS, WI 54554

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LYNNE LLOYD of
(Person responsible for accounts)

_____, PHELPS SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/01/2001
(Signature of person responsible for accounts)	(Date)

BOOKKEEPER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PHELPS SANITARY DISTRICT NO. 1**Utility Address:** P.O. BOX 227
PHELPS, WI 54554**When was utility organized?** 4/3/1969**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN BARRON**Title:** UTILITY COMMISSIONER**Office Address:**P.O. BOX 227
PHELPS, WI 54554**Telephone:** (715) 545 - 2844**Fax Number:** (715) 545 - 3725**E-mail Address:** barron@newnorth.net

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON**Title:****Office Address:** WIPFLI ULLRICH BERTELSON415 WALL STREET
P.O. BOX 1268
EAGLE RIVER, WI 54521**Telephone:** (715) 479 - 6474**Fax Number:** (715) 479 - 7915**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR JOHN BARRON**Title:** PRESIDENT**Office Address:**P.O. BOX 227
PHELPS, WI 54554**Telephone:** (715) 545 - 2844**Fax Number:** (715) 545 - 3725**E-mail Address:** BARRON@NEWNORTH.NET

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON**Title:****Office Address:** WIPFLI ULLRICH BERTELSON

415 WALL STREET

P.O. BOX 1268

EAGLE RIVER, WI 54521

Telephone: (715) 479 - 6474**Fax Number:** (715) 479 - 7915**E-mail Address:****Date of most recent audit report:** 3/29/2001**Period covered by most recent audit:** 01/01/2000 TO 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR BUD PETRICK**Title:** MANAGER**Office Address:**

P.O. BOX 227

PHELPS, WI 54554

Telephone: (715) 545 - 3222**Fax Number:** (715) 545 - 3222**E-mail Address:** LPETRICK@NEWNORTH.NET

Name of utility commission/committee: n/a

Names of members of utility commission/committee:

MR JAMES ADAMS, SECRETARY

MR JOHN BARRON, PRESIDENT

MR JACK PAGE, TREASURER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	67,353	68,912	1
Operating Expenses:			
Operation and Maintenance Expense (401)	32,568	33,633	2
Depreciation Expense (403)	20,078	19,168	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,177	983	5
Total Operating Expenses	53,823	53,784	
Net Operating Income	13,530	15,128	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,530	15,128	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,675	4,796	9
Miscellaneous Nonoperating Income (421)	11,240	11,225	10
Total Other Income	16,915	16,021	
Total Income	30,445	31,149	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	30,445	31,149	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	62,476	55,798	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	2,334	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	62,476	58,132	
Net Income	(32,031)	(26,983)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(273,392)	(246,409)	19
Balance Transferred from Income (433)	(32,031)	(26,983)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(305,423)	(273,392)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	5,675	4
Total (Acct. 419):	5,675	
Miscellaneous Nonoperating Income (421):		
SEWER NET INCOME	11,240	5
Total (Acct. 421):	11,240	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	67,353	0	0	0	67,353	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	67,353	0	0	0	67,353	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	988,551	966,890	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	195,765	174,421	2
Net Utility Plant	792,786	792,469	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,577,848	1,588,740	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	422,298	386,364	4
Net Nonutility Property	1,155,550	1,202,376	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,673	0	6
Special Funds (125)	58,740	54,192	7
Total Other Property and Investments	1,216,963	1,256,568	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	57,553	24,657	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,915	5,020	11
Other Accounts Receivable (143)	17,327	19,183	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,524	8,791	14
Materials and Supplies (150)	2,614	1,474	15
Prepayments (165)	2,363	2,400	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	95,296	61,525	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,147	4,977	20
Total Deferred Debits	4,147	4,977	
Total Assets and Other Debits	2,109,192	2,115,539	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	(305,423)	(273,392)	23
Total Proprietary Capital	(305,423)	(273,392)	
LONG-TERM DEBT			
Bonds (221)	1,101,200	1,121,100	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	154,527	0	26
Total Long-Term Debt	1,255,727	1,121,100	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	110,000	27
Accounts Payable (232)	5,044	11,424	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	1,348	998	31
Interest Accrued (237)	10,447	3,485	32
Other Current and Accrued Liabilities (238)	391	266	33
Total Current and Accrued Liabilities	17,230	126,173	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,141,658	1,141,658	38
Total Liabilities and Other Credits	2,109,192	2,115,539	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	988,551	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	988,551	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	195,765	0	0	0	9
Total Accumulated Provision	195,765	0	0	0	
Net Utility Plant	792,786	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	174,421				174,421	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,078				20,078	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	1,531				1,531	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,609	0	0	0	21,609	13
Debits during year						14
Book cost of plant retired	265				265	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	265	0	0	0	265	19
Balance End of Year	195,765	0	0	0	195,765	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	59.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,588,740	4,904	15,796	1,577,848	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,588,740	4,904	15,796	1,577,848	
Less accum. prov. depr. & amort. (122)	386,364	35,934		422,298	3
Net Nonutility Property	1,202,376	(31,030)	15,796	1,155,550	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,614	1,474	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,614	1,474	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
N/A	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
N/A	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1-REVENUE BONDS-GMAC CREDIT-02	09/26/1972	01/01/2012	5.00%	172,000	1
2-REVENUE BONDS-GMAC CREDIT-05	12/29/1983	01/01/2018	5.00%	202,000	2
4-REVENUE BONDS-USDA-06	06/20/1996	06/01/2036	4.88%	120,800	3
3-REVENUE BONDS-USDA-01	06/20/1996	06/01/2036	4.88%	322,400	4
2-REVENUE BONDS-USDA-03	06/20/1996	06/01/2036	4.88%	126,500	5
1-REVENUE BONDS-USDA-05	06/20/1996	06/01/2036	4.88%	157,500	6
Total Bonds (Account 221):				1,101,200	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
SEWER LAGOON CONSTRUCTION LOAN	01/26/2000	03/15/2009	5.25%	154,527	1
Total for Account 224				154,527	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	998	1
Accruals:		
Charged water department expense	1,011	2
Charged electric department expense		3
Charged sewer department expense	2,360	4
Other (explain):		
PAYROLL WITHHOLDINGS	8,890	5
Total Accruals and other credits	12,261	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	6,352	7
PSC Remainder Assessment	166	8
Other (explain):		
PAYROLL WITHHOLDINGS	5,393	9
Total payments and other debits	11,911	
Balance end of year	1,348	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GMAC CREDIT BONDS	0	19,350	19,350	0	1
USDA BONDS	2,993	35,591	35,672	2,912	2
Subtotal	2,993	54,941	55,022	2,912	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
SEWER LAGOON CONSTRUCTION LOAN-USDA	0	7,535		7,535	4
Subtotal	0	7,535	0	7,535	
Notes Payable (231)					
SEWER LAGOON CONSTRUCTION LOAN	492		492	0	5
Subtotal	492	0	492	0	
Total	3,485	62,476	55,514	10,447	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	408,374	0	0	733,284	0	1,141,658	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	408,374	0	0	733,284	0	1,141,658	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RECEIVABLES	2,673	2
Total (Acct. 124):	2,673	
Special Funds (125):		
GMAC CREDIT RESERVE	36,000	3
USDA RESERVE - WATER	13,860	4
USDA RESERVE - SEWER	8,880	5
Total (Acct. 125):	58,740	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,915	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	4,915	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	17,327	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	17,327	
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS - 2000	10,524	14
Total (Acct. 145):	10,524	
Prepayments (165):		
INSURANCE	2,363	15
Total (Acct. 165):	2,363	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER	4,147	17
Total (Acct. 183):	4,147	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	977,720	0	0	0	977,720	1
Materials and Supplies	2,044	0	0	0	2,044	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	185,093	0	0	0	185,093	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	408,374	0	0	0	408,374	6
Other (specify):						
NONE					0	7
Average Net Rate Base	386,297	0	0	0	386,297	
Net Operating Income	13,530	0	0	0	13,530	8
Net Operating Income as a percent of						
Average Net Rate Base	3.50%	N/A	N/A	N/A	3.50%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(289,407)	3
Other (Specify):		4
Total Average Proprietary Capital	(289,407)	
Net Income		
Net Income	(32,031)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

(ACCOUNT 231) THE SEWER LAGOON LOAN WAS REFINANCED THROUGH THE USDA. THE LOAN MATURES IN MARCH OF 2009.

Balance Sheet End-of-Year Account Balances (Page F-18)

(ACCOUNT 183) \$5,807 WAS POSTED TO DEFERRED DEBITS IN 1998 AND IS BEING AMORTIZED OVER SEVEN YEARS. ACCUMULATED AMORTIZATION AT THE END OF 2000 TOTALED \$1,660 RESULTING IN A BALANCE OF \$4,147.

Identification and Ownership (Page iv)

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Phelps Sanitary District
Phelps, Wisconsin

We have compiled the balance sheets of Phelps Sanitary District as of December 31, 2000 and 1999, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Annual Report.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

WIPFLI ULLRICH BERTELSON LLP

March 29, 2001
Rhinelander, Wisconsin

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Mr. John Barron, Utility Commissioner
Phelps Sanitary District 1
P.O. Box 227
Phelps, WI 54554-0227

2000 Analytical Review DWCCA-4630-PJL

Dear Mr. Barron:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.
2. During our review, we noted that the Total kWh used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 9,082. However, \$3,520 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per kWh, 9,082 appears low. Please review your records and submit a revised total for kWh, or else submit a copy of an invoice for one month during 2000 if you feel that the amount reported is correct.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
4. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$883 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions,

FINANCIAL SECTION FOOTNOTES

please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4630.doc

Enclosures

-----Original Message-----

From: The Gills [mailto:gill@newnorth.net]
Sent: Tuesday, September 04, 2001 1:07 PM
To: leegep@psc.state.wi.us
Subject: Phelps Sanitary District

Dear Mr. Leege,

My name is Patricia Gill, I have been filling in for Lynne Lloyd while she has been away. I received your request for the correct information for the report. I will try to have the correct information to you as soon as possible. I am unfamiliar with some of the things that you have requested so it may take a bit longer than expected. Please have patience with us.

If you have any questions please feel free to contact me by e-mail gill@newnorth.net or my home phone number is 715-545-3409.

Your patience is greatly appreciated,

Sincerely,

The Phelps Sanitary District

Patricia Gill

Response letter received 9/20/01:

- #1, Will allocate costs properly in future.
 - #2, enclosed copy of electric bill, they do pay less than 3 cents per kwh for a lot of their power.
 - #3, chemicals ordered at different times.
 - #4, will adjust 2001 report for \$883.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	51,486	1
Total Sales of Water	51,486	
Other Operating Revenues		
Forfeited Discounts (470)	615	2
Other Water Revenues (474)	15,252	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	15,867	
Total Operating Revenues	67,353	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	17,198	5
General Operating Expenses (680-690)	15,370	6
Total Operation and Maintenance Expenses	32,568	
Other Operating Expenses		
Depreciation Expense (403)	20,078	7
Amortization Expense (404)		8
Taxes (408)	1,177	9
Total Other Operating Expenses	21,255	
Total Operating Expenses	53,823	
NET OPERATING INCOME	13,530	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	148	4,800	23,809	4
Commercial	22	5,130	7,804	5
Industrial	1	284	537	6
Total Metered Sales to General Customers (461)	171	10,214	32,150	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		17,245	8
Other Sales to Public Authorities (464)	9	465	2,091	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	181	10,679	51,486	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
N/A	N/A			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	17,245	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	17,245	
Forfeited Discounts (470):		
Customer late payment charges	615	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	615	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	703	7
Other (specify):		
PROPERTY TAX LEVY, METER TURN-ON, LEASE INCOME	14,549	8
Total Other Water Revenues (474)	15,252	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,023	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,520	3
Chemicals (630)	647	4
Supplies and Expenses (640)	516	5
Repairs of Water Plant (650)	1,235	6
Transportation Expenses (660)	2,257	7
Total Plant Operation and Maintenance Expenses	17,198	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,049	8
Office Supplies and Expenses (681)	3,289	9
Outside Services Employed (682)	3,793	10
Insurance Expense (684)	1,310	11
Employees Pensions and Benefits (686)	3,789	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	140	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,370	
Total Operation and Maintenance Expenses	32,568	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,011	3
PSC Remainder Assessment		166	4
Other (specify): NONE			5
Total tax expense		1,177	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,499		4
Structures and Improvements (311)	146,159		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	141,002		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,778		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	309,438	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	12,968		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	123,733		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,731		20
Total Pumping Plant	140,432	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,290	1,400	23
Total Water Treatment Plant	25,290	1,400	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	436		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,499	4
Structures and Improvements (311)			146,159	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			141,002	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,778	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	309,438	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			12,968	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			123,733	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,731	20
Total Pumping Plant	0	0	140,432	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			26,690	23
Total Water Treatment Plant	0	0	26,690	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			436	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	24,963	19,365	26
Transmission and Distribution Mains (343)	348,767		27
Fire Mains (344)	0		28
Services (345)	53,120	764	29
Meters (346)	11,199	51	30
Hydrants (348)	29,576		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	468,061	20,180	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	9,812		34
Office Furniture and Equipment (372)	132		35
Computer Equipment (372.1)	3,454	573	36
Transportation Equipment (373)	7,657		37
Other General Equipment (379)	2,614	80	38
Other Tangible Property (390)	0		39
Total General Plant	23,669	653	
Total utility plant in service directly assignable	966,890	22,233	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	966,890	22,233	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			44,328 26
Transmission and Distribution Mains (343)			348,767 27
Fire Mains (344)			0 28
Services (345)			53,884 29
Meters (346)	265	(307)	10,678 30
Hydrants (348)			29,576 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	265	(307)	487,669
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			9,812 34
Office Furniture and Equipment (372)			132 35
Computer Equipment (372.1)			4,027 36
Transportation Equipment (373)			7,657 37
Other General Equipment (379)			2,694 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	24,322
Total utility plant in service directly assignable	265	(307)	988,551
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	265	(307)	988,551

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,005	1,005	1
February			888	888	2
March			930	930	3
April			924	924	4
May			1,181	1,181	5
June			4,196	4,196	6
July			1,386	1,386	7
August			1,401	1,401	8
September			1,119	1,119	9
October			1,093	1,093	10
November			909	909	11
December			978	978	12
Total for year	0	0	16,010	16,010	
Less: Measured or estimated water used in main flushing and water treatment during year				155	13
Less: Other utility use				3,600	14
Other utility use explanation:					15
SHUT DOWN WATER STORAGE TANK FOR REPAIRS AND REPAINT					
Water pumped into distribution system				12,255	16
Less: Water sold				10,679	17
Losses and unaccounted for				1,576	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				218	21
Date of maximum: 6/14/2000					22
Cause of maximum:					23
PUMPING TO MAINTAIN PRESSURE WHILE WATER TANK WAS REPAIRED AND REPAINTED					
Minimum gallons pumped by all methods in any one day during reporting year				15	24
Date of minimum: 7/10/2000					25
Total KWH used for pumping for the year				9,082	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TOWN WELL NO. 1	.001	75	10	432,000	Yes	1
TOWN WELL NO. 2	.002	101	10	518,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
N/A	N/A	0	0	0	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	.001	.002		1
Location	2513 HIGHWAY 17	4320 DEERSKIN RD.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BERKLEY	GOULDS		5
Year Installed	1972	1996		6
Type	OTHER	OTHER		7
Actual Capacity (gpm)	300	400		8
Pump Motor or Standby Engine Mfr	HOLLOWSHAFT	US ELECTRIC MOTORS		9
Year Installed	1972	1996		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	25	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ET		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1972		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	154		10
Total capacity in gallons	60,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.5180		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	100	0	0	0	100
A	D	6.000	5,665	0	0	0	5,665
M	D	6.000	3,285	0	0	0	3,285
P	D	6.000	5,417	0	0	0	5,417
A	D	8.000	7,035	0	0	0	7,035
M	D	8.000	420	0	0	0	420
P	D	8.000	644	0	0	0	644
P	S	8.000	254	0	0	0	254
A	D	10.000	7,540	0	0	0	7,540
A	S	10.000	87	0	0	0	87
Total Within Municipality			30,447	0	0	0	30,447
Total Utility			30,447	0	0	0	30,447

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
A	0.750	170	0	0	0	170	27	1
M	1.000	33	0	0	0	33	6	2
P	1.000	8	3	0	0	11	2	3
M	2.000	2	0	0	0	2	2	4
Total Utility		213	3	0	0	216	37	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	169	1	0	(4)	166	24	1
0.750	7	0	1	0	6	3	2
1.000	7	0	0	0	7	0	3
1.500	3	0	0	0	3	0	4
2.000	3	0	0	0	3	0	5
3.000	2	0	0	0	2	2	6
8.000	2	0	0	0	2	2	7
Total:	193	1	1	(4)	189	31	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	141	15	0	6	0	4	166	1
0.750	1	2	0	1	0	2	6	2
1.000	2	3	1	1	0	0	7	3
1.500	0	1	0	1	0	1	3	4
2.000	0	1	0	0	0	2	3	5
3.000	0	0	0	2	0	0	2	6
8.000	0	0	0	2	0	0	2	7
Total:	144	22	1	13	0	9	189	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	51
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

(ADDITIONS) ADDITIONS TO ACCOUNT 342 CONSIST OF DOLLARS EXPENDED TO REPAINT THE WATER TOWER.

(ADJUSTMENTS) ACCOUNT 346 PHELPS SANITARY DISTRICT RECEIVED A REFUND FOR AN OVERPAYMENT TO A VENDOR.

Water Services (Page W-16)

PHELPS SANITARY DISTRICT FINANCED THE ADDITIONS OF WATER SERVICES THROUGH WORKING FUNDS.

Meters (Page W-17)

AN ADJUSTMENT OF FOUR METERS WAS MADE TO AGREE TO PHELPS SANITARY DISTRICT'S RECORDS.
